



MINUTES OF THE BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES, STATE OF CALIFORNIA

Violet Varona-Lukens, Executive Officer  
Clerk of the Board of Supervisors  
383 Kenneth Hahn Hall of Administration  
Los Angeles, California 90012

At its meeting held November 4, 2003, the Board took the following action:

78-A

Supervisor Antonovich made the following statement:

“Section 170 of the Revenue and Taxation Code provides that the Assessor may reassess property damaged or destroyed by misfortune or calamity if the assessee files an application for reassessment. This section also provides that the Assessor may, with the approval of the Board of Supervisors, reassess the property without the necessity of filing an application. This authority was delegated to the Assessor for fires and the civil disturbances in 1992 and for the earthquakes in 1994.

“The best interests of the County and our taxpayers are served when the Assessor is permitted to reassess properties identified in the normal course of work. This action will prevent having to visit those properties at a later date when and if an application is filed.”

Peter Baxter addressed the Board.

On motion of Supervisor Antonovich, seconded by Supervisor Knabe, unanimously carried, the Board took the following actions:

1. Adopted the attached resolution in accordance with Revenue and Taxation Code Section 170, which allows the Assessor upon Board approval, to reassess property damaged or destroyed by misfortune or calamity without the necessity of the assessee filing an application; and

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2. Requested the Assessor to proceed immediately to reassess property which has suffered damage caused by misfortune or calamity as a result of the fires started in October 2003.

9110403-78-A

Attachment

Copies distributed:

Each Supervisor  
Chief Administrative Officer  
County Counsel

Letter sent to:

Assessor